



State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-0361/P1
JK:kjf:ph

DOA:.....Ley, BB0069 – Sales tax on property provided with services

FOR 2013-2015 BUDGET -- NOT READY FOR INTRODUCTION

AN ACT ...; **relating to:** the budget.

Analysis by the Legislative Reference Bureau

TAXATION

OTHER TAXATION

Under current law, for sales and use tax purposes, a person who provides a product free to a purchaser who must also purchase another product that is subject to the sales tax may purchase the product provided free of charge without tax, for resale. Under the bill, this provision does not apply to products that are incidental to providing certain services.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 77.52 (21) (b) of the statutes is amended to read:

77.52 (21) (b) ~~A~~ Except as provided in sub. (2m) (a), a person who provides a product that is not distinct and identifiable because it is provided free of charge to a purchaser who must also purchase another product that is subject to the tax

imposed under this subchapter from that person in the same transaction may purchase the product provided free of charge without tax, for resale.

(END)